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JORDAN L. RAPPAPORT

TAREK KIEM

LUANN H. TALIENTO
PARALEGAL

December 13, 2011

Clerk of the U.S. Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, NY 10004-1408

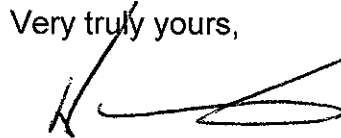
RE: *Motors Liquidation Company, et al.*
Chapter 11, Case No.: 09-50026 (REG)
Proof of Claim and Response to Motion to Debtors' Thirty Ninth Omnibus
Objection to Claims

Dear Clerk:

Please be advised that Rappaport Osborne & Rappaport, P.L. on behalf of our client, Coral Cadillac, Inc., hereby withdraws Coral Cadillac, Inc.'s Proof of Claim No.'s 58892, 58893, 58894, 58895 and subsequent Response to Motion to Debtors' Thirty Ninth Omnibus Objection to Claims ECF No. 7035 filed in the above-referenced case.

I appreciate the Court's attention in this matter and its courtesies herein.

Very truly yours,



Kenneth S. Rappaport

KSR/mcj

Cc: Coral Cadillac, Inc.

